

(g) Capital Account of Social Welfare and Nutrition

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4235 Capital Outlay on Social Security and Welfare	
01 Rehabilitation	101 Dandakamaya Development Scheme
	105 Repatriates from Sri Lanka
	109 Development of Andaman and Nicobar Islands for Rehabilitation
	140 Rehabilitation of repatriates from other countries
	201 Other Rehabilitation Schemes
	800 Other Expenditure
	Each major scheme will be a minor head
02 Social Welfare	
	101 Welfare of handicapped
	102 Child Welfare
	103 Women's Welfare
	104 Welfare of aged, infirm and destitute
	105 Prohibition
	106 Correctional Services
	190 Investments in Public Sector and other Undertaking
	800 Other expenditure
	Each Scheme will be a minor head
60 Other Social Security and Welfare Programmes	
	800 Other expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS	
4236 Capital Outlay on Nutrition		
<i>01 Production of Nutritious Foods and Beverages</i>		
	190	Investments in Public Sector and other Undertakings
	800	Other expenditure
<i>02 Distribution of Nutritious Foods and Beverages</i>		
	190	Investments in public sector and other Undertakings
	800	Other expenditure
<i>80 General</i>		
	190	Investments in Public sector and other Undertakings
	800	Other expenditure

(h) Capital Account of Others Social Services

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4250 Capital Outlay on other Social Services	
	101 Natural Calamities
	201 Labour
	203 Employment
	800 Other expenditure

C. Capital Account of Economic Services

(a) Capital Account of Agriculture and Allied Activities

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4401 <i>Capital Outlay on Crop Husbandry (1)</i>	
	101 Farming Cooperatives
	102 Food Grains Crops
	103 Seeds (2)
	104 Agricultural Farms (3)
	105 Manures and Fertilisers
	107 Plant Protection
	108 Commercial Crops
	109 Extension and Farmers' Training
	111 Agriculture Economics and Statistics
	112 Development of Pulses
	113 Agricultural Engineering
	114 Development of Oil Seeds
	119 Horticulture and Vegetable Crops
	190 Investments in Public Sector and other Undertakings (4)
	800 Other expenditure

Note:

- (1) Sub-heads 'Buildings' and 'Equipments' may be opened below the concerned programme minor heads, wherever necessary.
- (2) This will include expenditure on seed farms.
- (3) This will include expenditure on commercial, experimental and other agricultural farms other than seed farms.
- (4) The name of each Public Sector and other Undertaking will appear as a distinct Sub-head below this Minor Head.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4402	<i>Capital Outlay on Soil and Water Conservation</i>
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|-----|----------------------------------|
| 101 | Soil Survey and Testing |
| 102 | Soil Conservation |
| 203 | Land Reclamation and Development |
| 800 | Other expenditure |

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4403	<i>Capital Outlay on Animal Husbandry</i>
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|-----|---|
| 101 | Veterinary Services and Animal Health |
| 102 | Cattle and Buffalo Development |
| 103 | Poultry Development |
| 104 | Sheep and Wool Development |
| 105 | Piggery Development |
| 106 | Other Live Stock Development |
| 107 | Fodder and Feed Development |
| 109 | Extension and Training |
| 111 | Meat Processing |
| 190 | Investments in Public Sector and Other Undertakings |
| 800 | Other expenditure |

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4404	<i>Capital outlay on Dairy Development (1)</i>
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102	Dairy Development Projects
109	Extension and Training (Each Milk supply scheme will be a minor head)
190	Investments in Public Sector and other Undertakings
800	Other expenditure

Note:

- (1) This major head will record the capital expenditure on the various departmentally run milk supply schemes also.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4405	<i>Capital Outlay on Fisheries</i>
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001	Direction and Administration
101	Inland Fisheries
102	Estuarine/Brackish Water Fisheries
103	Marine Fisheries
104	Fishing Harbour and Landing Facilities
105	Processing, Preservation and Marketing
109	Extension and Training
190	Investments in Public Sector and other Undertakings
191	Fishermen's Cooperatives
800	Other expenditure

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
4406	<i>Capital Outlay on Forestry and Wild Life</i>	
	<i>01 Forestry</i>	070 Communication and Buildings 101 Forest Conservation, Development and Regeneration (2) 102 Social and Farm Forestry 105 Forest Produce 112 Rosin and Turpentine Factories 190 Investments in Public Sector and other Undertakings (1) 800 Other expenditure
	<i>02 Environmental Forestry and Wild Life</i>	110 Wildlife 111 Zoological Park 112 Public Gardens 800 Other expenditure

Note:

- (1) The name of each Public Sector and other Undertaking will appear as & Sub-head below this minor head.
- (2) This minor head will include expenditure on acquisition and development of forests.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4407 Capital Outlay on Plantations	
<i>01 Tea</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>02 Coffee</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>03 Rubber</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>04 Spices</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other expenditure
<i>60 Others</i>	310 Jute 811 Coconuts 813 Cashew 822 Cinchona 829 Areca nut 830 Tobacco

MAJOR /SUB-MAJOR HEADS		MINOR HEADS	
4408	<i>Capital Outlay on food Storage and Warehousing</i>		
	<i>01 Food</i>	101	Procurement and Supply (1)
		103	Food processing
		190	Investments in Public Sector and other Undertakings
		800	Other expenditure
	<i>02 Storage and Warehousing</i>	101	Rural Godown programmes
		190	Investments in Public sector and other Undertakings
		800	Other expenditure

Note:

- (1) This minor head will record the expenditure on Government Grain Supply Schemes relating to procurement, storage and distribution of food grains and pulses. Each such scheme will appear as a sub-head.

MAJOR / SUB-MAJOR HEADS		MINOR HEADS	
4415	<i>Capital Outlay on Agricultural Research and Education</i>		
	<i>01 Crop Husbandry</i>	004	Research
		277	Education
		800	Other expenditure
	<i>02 Soil and Water Conservation</i>	004	Research
		277	Education
		800	Other expenditure
	<i>03 Animal Husbandry</i>	004	Research
		277	Education
		800	Other expenditure
	<i>04 Dairy Development</i>	004	Research
		277	Education
		800	Other expenditure
	<i>05 Fisheries</i>	004	Research
		277	Education
		800	Other Expenditure
	<i>06 Forestry</i>	004	Research
		277	Education
		800	Other expenditure
	<i>07 Plantations</i>	004	Research
		277	Education
		800	Other expenditure
	<i>80 General</i>	004	Research
		277	Education
		800	Other expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4416	<i>Investments in Agricultural Financial Institutions</i>
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|-----|---|
| 190 | Investments in Public sector and other Undertakings |
| 200 | Other Investments |

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4425	<i>Capital Outlay on Co-operation</i>
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|-----|---|
| 001 | Direction and Administration |
| 003 | Training |
| 004 | Research and Evaluation |
| 106 | Investments in multi-purpose Rural Cooperatives |
| 107 | Investments in Credit Cooperatives |
| 108 | Investments in other Cooperatives |
| 190 | Investments in Public Sector and other Undertakings |
| 200 | Other Investments |

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4435 Capital Outlay on Other Agricultural Programmes	
<i>01 Marketing and Quality Control</i>	
	101 Marketing facilities
	102 Grading and quality control facilities
	190 Investments in Public sector and other Undertakings
	800 Other expenditure
<i>60 Others</i>	Each programme not covered elsewhere will be a minor head

(b) Capital Account of Rural Development

MAJOR /SUB-MAJOR HEADS		MINOR HEADS	
4515	Capital Outlay on other Rural Development Programmes	101	Panchayati Raj
		102	Community Development
		103	Rural Development
		800	Other expenditure

(c) Capital Account of Special Areas Programme

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4551	<i>Capital Outlay on Hill Areas</i>
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	<i>01 Western Ghats</i>
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	<i>60 Other Hill Areas</i>
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Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4552	<i>Capital Outlay on North Eastern Areas</i>
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Minor heads corresponding to functional major heads/sub major heads may be opened as necessary

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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4575 Capital Outlay on other Special Areas Programmes	
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01 Dangs District	
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02 Backward Areas	
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03 Tribal Areas	
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04 Ladakh Autonomous Hill Development Council	
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05 Jharkhand Area Autonomous Council	
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06 Border Area Development	
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60 Others	
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Minor heads corresponding to functional major heads/sub major heads may be opened under the sub major heads as necessary

MAJOR / SUB-MAJOR HEADS		MINOR HEADS	
4702		<i>Capital Outlay on Minor Irrigation</i>	
		101	Surface Water
		102	Ground Water
		103	Micro Irrigation
		800	Other Expenditure

MAJOR / SUB-MAJOR HEADS		MINOR HEADS	
4705		<i>Capital Outlay on Command Area Development</i>	
		Each Command Area Development (1)	

Note:

- (1) See Note (1) below the major head '2705-Command Area Development'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4711 Capital Outlay on Flood Control projects	
<i>01 Flood Control</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure Each Flood Control Project will be a Minor Head (1)
<i>02 Anti-sea Erosion Projects</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure
<i>03 Drainage</i>	001 Direction and Administration 050 Land 052 Machinery and Equipment 103 Civil Works 799 Suspense 800 Other Expenditure

Note:

- (1) For this minor head the sub heads will be embankments, Protective works and Buildings.

(e) Capital Account of Energy

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4801 Capital Outlay on Power Projects	
<i>01 Hydel Generation</i>	001 Direction and Administration 052 Machinery and Equipment 190 Investments in Public Sector and other Undertakings 799 Suspense Each Hydel-Electric Scheme (1) 800 Other Expenditure
<i>02 Thermal Power Generation</i>	001 Direction and Administration 052 Machinery and Equipment 190 Investments in Public Sector and other Undertakings 799 Suspense Each Thermal Power Scheme (2) 800 Other Expenditure
<i>03 Nuclear Power Generation</i>	001 Direction and Administration 052 Machinery and Equipment 102 Fuel 103 Waste Management 104 Fast Breeder Reactor (6) 105 Power Project of Atomic Energy 190 Investments in Public Sector and other undertakings 799 Suspense Each Nuclear Power Scheme 800 Other Expenditure
<i>04 Diesel/Gas Power Generation</i>	001 Direction and Administration 052 Machinery and Equipment 190 Investments in Public Sector and other undertakings

on 'Load Dispatching Institute' will however be recorded under the major head '4701-Capital Outlay on Major and Medium Irrigation' and '4801-Capital Outlay on Power Projects' as the case may be.

- (6) Minor Head '104-Fast Breeder Reactors' will not be operational for fresh transactions w.e.f. ~~01-04-2019~~. 01-04-2021 (corrigendum).

MAJOR / SUB-MAJOR HEADS MINOR HEADS

4802 *Capital Outlay on Petroleum*

*01 Exploration and
Production of Crude Oil and
Gas*

190 Investments in Public Sector and other
undertakings

800 Other Expenditure

*02 Refining and Marketing of
Oil and Gas*

190 Investments in Public Sector and other
undertakings

800 Other Expenditure

*03 Sovereign Strategic
Storage of Crude Oil*

101 Creation of Sovereign Strategic Crude Oil
Reserve

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**4803 *Capital outlay on Coal and
Lignite***

190 Investments in public sector and other
undertakings

800 Other Expenditure

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**4810 *Capital Outlay on New and
Renewable Energy***

101 New and Renewable Energy Programmes &
Applications

600 Others

(f) Capital Account of Industry and Minerals

MAJOR / SUB-MAJOR BEADS	MINOR HEADS
4851 Capital Outlay on Village and Small Industries	
	101 Industrial Estates
	102 Small scale Industries
	103 Handloom Industries
	104 Handicraft Industries
	105 Khadi and Village Industries
	106 Coir Industries
	107 Sericulture Industries
	108 Power loom Industries
	109 Composite Village and Small Industries Cooperatives
	200 Other village Industries (1)
	800 Other Expenditure

Note:

(1) Not covered by Khadi Village Industry Commission

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4852 Capital Outlay on Iron and Steel Industries	
<i>01 Mining</i>	
	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other expenditure
<i>02 Manufacture</i>	
	004 Research and Development
	190 Investments in public sector and other undertakings
	800 Other Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	
<i>01 Mineral Exploration and Development (1)</i>	004 Research and Development 102 Mineral Exploration 190 Investments in public sector and other undertakings 800 Other Expenditure
<i>02 Non-Ferrous Metals</i>	004 Research and Development 190 Investments in public sector and other undertakings 800 Other Expenditure
<i>60 Other Mining and Metallurgical Industries</i>	004 Research and Development 190 Investments in Public sector and other undertakings 800 Other Expenditure

Note:

- (1) This sub-major head will include capital expenditure on general schemes of mineral exploration and development e.g. Geological Survey of India.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4854 <i>Capital outlay on Cement and Non-metallic Mineral Industries</i>	
<i>01 Cement</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure
<i>60 Others</i>	004 Research and Development
	190 Investments in Public sector and other undertakings
	800 Other Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4855 <i>Capital Outlay on Fertilizer Industries</i>	
	004 Research and Development
	101 Investments in Cooperative Fertilizer Factories
	190 Investment in Public sector and other undertakings
	800 Other Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4856 <i>Capital Outlay on Petrochemical Industries</i>	
	004 Research & Development
	190 Investments in Public Sector and other undertakings
	200 Other Investments

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4857 <i>Capital Outlay on Chemicals and Pharmaceutical Industries</i>	
<i>01 Chemical and Pesticides Industries</i>	
	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure
<i>02 Drugs and Pharmaceutical Industries</i>	
	004 Research and Development
	190 Investment in Public Sector and other Undertakings
	800 Other Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4858 Capital Outlay on Engineering Industries	
<i>01 Electrical Engineering Industries</i>	004 Research and Development 190 Investment in Public sector and other undertakings 800 Other Expenditure
<i>02 Other Industrial Machinery Industries</i>	004 Research and Development 190 Investments in Public Sector and other undertakings 800 Other Expenditure
<i>03 Transport Equipment Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>04 Ship-Building Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>05 Air Craft Industries</i>	004 Research and Development 190 Investment in Public Sector and Other undertakings 800 Other Expenditure
<i>60 Other Engineering Industries</i>	004 Research and Development 190 Investment in Public sector and other Undertakings 800 Other Expenditure

MAJOR / SUB-MAJOR HEADS		MINOR HEADS
4859	<i>Capital Outlay on Telecommunication and Electronic Industries</i>	
	<i>01 Telecommunications</i>	
		004 Research and Development
		190 Investment in Public Sector and other Undertakings
		800 Other Expenditure
	<i>02 Electronics</i>	
		004 Research and Development
		190 Investment in Public Sector and Other Undertakings
		800 Other Expenditure

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4860 Capital Outlay on Consumer Industries (1)	
<i>01 Textiles</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>03 Leather</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>04 Sugar</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>05 Paper and Newsprint</i>	004 Research and Development 190 Investments in Public Sector and other Undertakings 800 Other Expenditure
<i>60 Others</i>	101 Edible Oils 102 Foods and Beverages 206 Distilleries 212 Soap 213 Plastics 214 Toilet Preparation 216 Photo Films 217 Jute 218 Salt 600 Others

Note:

- (1) Minor heads below sub major heads '01' to '05' will appear as sub-heads below each of the minor heads below sub major head '60-Others'.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4875 Capital Outlay on Other Industries	
<i>01 Opium and Alkaloid Industries</i>	107 Ghazipur Opium Factory 108 Neemuch Opium Factory 109 Ghazipur Alkaloid Works 110 Neemuch Alkaloid Works
<i>60 Other Industries</i>	004 Research and Development 190 Investments in Public sector and other undertakings (1) 800 Other Expenditure

Note:

- (1) This minor head will record investments in industries which cannot be accommodated under any other major head in the sector 'Industries', such as the National Buildings Construction Corporation, Engineers (India) Ltd. etc.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
4885 Other Capital Outlay on Industries and Minerals	
<i>01 Investments in Industrial Financial Institutions</i>	190 Investments in Public sector and other undertakings (1) 200 Other Investments
<i>02 Development of Backward Areas</i>	190 Investments in Public sector and other undertakings 800 Other Expenditure
<i>60 Others</i>	800 Other Expenditure

Note:

- (1) This minor head will include investments in 'State Financial Corporations'.

901	Deduct-Credit including Receipt on Capital Account
902	Deduct-Amount met from Railway Depreciation Reserve Fund
903	Deduct-Amount met from Railway Development Fund
905	Deduct-Amount met from Railway Pension Fund
906	Deduct-Amount transferred to Major Head '3004-Open Line Works' (Revenue Works) from which the expenditure is met
907	Deduct-Amount met from Railway Capital Fund
908	Deduct-Amount met from Railway Safety Fund

80 *General*

797	Transfer to Major Head 8230-Special Railway Safety Fund
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Note:

- (2) Sub-Major Head '01-Capital bearing Dividend Liability' and Minor Heads thereunder will not be operational for fresh transaction w.e.f. 01-04-2019.
- (2) This Minor Head will include capital expenditure on staff quarters, Medical and sanitation facilities for the welfare of staff.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

5052 *Capital Outlay on Shipping*

01 Overseas Shipping

- 190 Investments in Public sector and other undertakings
- 201 Acquisition and Expansion of Tonnage (1)
- 800 Other Expenditure

02 Coastal Shipping

- 190 Investments in public sector and other undertakings
- 201 Acquisition and Expansion of Tonnage (1)
- 800 Other Expenditure

80 General

- 190 Investments in public sector and other undertakings
- 201 Acquisition and Expansion of Tonnage (1)
- 800 Other Expenditure (2)

Note:

- (1) This minor head will record expenditure on purchase of ships for departmentally run services.
- (2) This minor head will include expenditure on buildings for offices of the Department of shipping.

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
5053 Capital Outlay on Civil Aviation	
<i>01 Air Services</i>	190 Investments in public sector and other undertakings
	800 Other Expenditure
<i>02 Air Ports</i>	102 Aerodromes
	190 Investments in Public Sector and Other undertakings
	800 Other Expenditure
<i>60 Other Aeronautical Services</i>	
	052 Machinery and Equipment
	101 Communications
	102 Navigation and Air Route Services
	103 Safety
	104 Traffic Control
	800 Other Expenditure
<i>80 General</i>	
	003 Training and Education
	004 Research and Development
	101 Inspection
	102 Civil Aviation Security
	283 Housing
	799 Suspense
	800 Other Expenditure

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**5054 *Capital Outlay on Roads and
Bridges (I) (3)***

01 National Highways (2)

052	Machinery & Equipment
101	Permanent Bridges (2)
337	Road Works
799	Suspense
800	Other Expenditure

*02 Strategic and Border
Roads*

052	Machinery and Equipment
101	Bridges
337	Road works
799	Suspense
800	Other Expenditure

03 State Highways

052	Machinery and Equipment
101	Bridges
337	Road works
799	Suspense
800	Other Expenditure

04 District & Other Roads

101	Bridges
337	Road works
800	Other Expenditure

05 Roads

052	Machinery and Equipment Inter-State or Economic Importance.
101	Bridges
337	Roads Works
799	Suspense
800	Other Expenditure.

80 General

003	Training
004	Research
190	Investments in public sector and

Note:

- (1) For adjustment of debits on account of pro-rata charges of establishment /tools and plants charges transferred from '2059/4059-Public Works/Capital outlay on Public Works' see note below these major heads.
- (2) The expenditure to be met out of the 'National Highways Permanent Bridges Fees Fund' will be exhibited under the detailed head 'Major Works' below the sub-head 'Works financed from National Highways Permanent Bridges Fees Fund'.
- (3) The expenditure to be met out of the Police Funds will be classified under the major head '4055 -Capital Outlay on Police'.

MAJOR / SUB-MAJOR HEADS MINOR HEADS

**5055 *Capital Outlay on Road
Transport***

Each Departmental Undertaking will be a
Minor Head

050	Lands and Buildings
102	Acquisition of Fleet
103	Workshop Facilities
190	Investments in Public sector and other undertakings
799	Suspense
800	Other Expenditure

MAJOR / SUB-MAJOR HEADS**MINOR HEADS**

5056 *Capital Outlay on Inland
Water Transport*

Each Departmental Undertaking will be a
Minor Head

- 101 Landing Facilities
- 102 Workshop Facilities
- 104 Navigation
- 190 Investments in Public Sector and other
undertakings
- 800 Other Expenditure

MAJOR / SUB-MAJOR HEADS**MINOR HEADS**

5075 *Capital Outlay on Other
Transport Services*

01 River Training Works

- 201 Farakka Project
- 600 Other River Training Works

60 Others

- 190 Investments in Public Sector and other
undertakings
- 800 Other Expenditure

- (iii) Miscellaneous Civil Engineering Advances.
 - (a) Debits
 - (b) Credits
 - (c) Net Debits

- (vii) Cables
 - (viii) Lines and Wires
 - (ix) Subscribers' Installations
 - (x) Direction and Administration
 - (xi) Masts and Aerials
 - (xii) Direction and Execution
- (2) Please see Note (6) below the major head '3225'.
 - (3) Each industry/Company will appear as a distinct sub-head e.g. 'Telecommunication Consultants India Ltd.'
 - (4) Even though the Civil Engineering wing looks after the civil engineering works of Postal and Telecom wings, it forms part of Telecommunications wing. Accordingly the capital expenditure on this wing forms part of the capital outlay on Telecommunications.
 - (5) Sub-Major Heads '01' to '05', '60' and '80' alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 01-04-2019.

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
5252 Capital Outlay on Satellite system (1)	
	201 Project Management
	202 Launch Services
	203 Space Crafts
	204 Master Control Facility
	283 Housing
	800 Other Expenditure

Note:

- (1) Major Head alongwith Minor Heads thereunder will not be operational for fresh transactions w.e.f. 2016-17.

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
5275 Capital Outlay on other Communication Services	
	101 Other Communication Facilities (1)
	190 Investments in Public Sector and other undertakings
	800 Other Expenditure

Note:

- (1) This minor head will include expenditure on buildings etc. for the Monitoring Organisation.

MAJOR/SUB-MAJOR HEADS

5403 *Capital Outlay on Earth
System Science*

MINOR HEADS

003 Training
004 Research and Development
101 Oceanographic Survey
102 Antarctic Research
103 Polymetallic Nodules Programme Research
and Development
105 Research and Operations
800 Other Expenditure

MAJOR/SUB-MAJOR HEADS

5425 *Capital Outlay on other
Scientific and
Environmental Research*

MINOR HEADS

201 Survey of India (1)
208 Ecology and Environment
600 Other Services
800 Other Expenditure

Note:

(1) Divided into the sub-heads (a) Building and (b) Equipment

(j) Capital Account of General Economic Services

MAJOR/SUB-MAJOR HEADS	MINOR HEADS
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5452	<i>Capital Outlay on Tourism</i>
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<i>01 Tourist Infrastructure</i>	
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- | | |
|-----|---|
| 101 | Tourist Centre |
| 102 | Tourist Accommodation |
| 103 | Tourist Transport |
| 190 | Investments in Public Sector and other Undertakings |
| 800 | Other Expenditure |

<i>80 General</i>	
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- | | |
|-----|--|
| 003 | Training |
| 104 | Promotion and Publicity |
| 190 | Investment in Public Sector and other Undertakings |
| 800 | Other Expenditure |

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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5466	<i>Investment in International Financial Institutions</i>
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- | | |
|-----|---|
| 201 | Investments in the International Bank for Reconstruction and Development |
| 202 | Subscriptions to International Association |
| 203 | Investments in the Asian Development Bank |
| | Similarly a Minor Head for investments in each other International Institutions |

MAJOR / SUB-MAJOR HEADS	MINOR HEADS
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5467	<i>Capital outlay on Investment of National Investment Fund</i>
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- | | |
|-----|--|
| 101 | Investment of NIF – SBI Funds Management Private Ltd. |
| 102 | Investment of NIF – UTI Asset Management Company Private Ltd. |
| 103 | Investment of NIF – Jeevan Bima Sahyog Asset Management Company Ltd. |

Note:

- (1) Each denomination of loan received from each foreign counter/Institution will appear as a sub-head under the relevant minor heads.
- (2) These minor heads will record initial advance disbursement and subsequent replenishment by Controller of Aid, Accounts and Audit (CAA&A) pending transfer to existing functional minor head under the major head '6002-External Debt(1): -
 - (a) 213-Loans from International Development Association
 - (b) 216-Loans from International Bank for Reconstruction and Development
 - (c) 250-Loans from Asian Development Bank.

